HON'BLE SHRI G.S.SINGHVI, THE CHIEF JUSTICE

AND

HON'BLE SHRI JUSTICE G.BHAVANI PRASAD

WRIT PETITION No. 2815 of 2006

Between:

M/s Razvi Textiles, represented by its

Proprietor Salim Hazi Ismail

r/o Vizianagaram .. Petitioner

AND

The Government of Andhra Pradesh

Represented by its Special Chief

Secretary, Revenue (CT-II),

Secretariat, Hyderabad and others ..Respondents.

Counsel for the Petitioner: Mr G.VenkateswaraRao

Counsel for the Respondents: Govt. Pleader for Commercial

Taxes.

Dated: February 21, 2006

ORDER:

Per G.S.Singhvi, C.J.

This is a petition for grant of declaration that notice dated November 23, 2005 issued by Commercial Tax Officer, Vizianagaram to the Wholesale Cloth Merchants Association requiring its members to obtain Tin number for sales

and purchases of goods specified in the notice is arbitrary, illegal, null and void and *ultra vires* to Section 7 read with Schedule I of the Andhra Pradesh Value Added Tax Act, 2005 (for short 'the Act').

We have heard learned counsel for the petitioner at some length and perused the averments contained in the writ petition.

In our opinion, the writ petition is liable to be dismissed summarily because;

(a) the petitioner has not placed any tangible evidence on the record of the writ petition in support of its assertion that it is a wholesale merchant dealing with Textiles and, therefore, the provisions of the Act are not applicable to it, (b) notice dated November 23, 2005 issued by the Commercial Tax Officer is not addressed to the petitioner and no other material has been produced before the Court to show that the competent authority has initiated action against the petitioner under the Act, (c) the petitioner is not shown to have made any representation to the Commercial Tax Officer concerned or higher departmental authority against the implementation of amendment made by the notification dated August 18, 2005 and, (d) the petitioner has neither specifically pleaded nor any document has been produced before the Court to show that the competent authority has initiated action for enforcing the provisions of the Act and the Andhra Pradesh Value Added Tax Rules, 2004 against it.

For the reasons stated above, the writ petition is dismissed. Needless to say that as and when any tangible action is taken by the competent authority to enforce the provisions of the Act, the petitioner shall be entitled to challenge the order of assessment by availing appropriate legal remedy.

G.S.SINGHVI, C.J.

February 21, 2006

G.BHAVANI PRASAD, J.

GRR